



pennsylvania

DEPARTMENT OF REVENUE

INHERITANCE TAX RETURN
NONRESIDENT DECEDENT

SCHEDULE A, PART 1

REAL ESTATE

IN PENNSYLVANIA

ESTATE OF

FILE NUMBER

Part 1 must include all real property owned by the decedent individually or as a tenant in common with another party(ies), having its situs in Pennsylvania. Property jointly-owned with right of survivorship should be disclosed on Schedule F. All real estate must be reported at fair market value, which is defined as the price at which property would be exchanged between a willing buyer and a willing seller, neither being compelled to buy or sell and both having reasonable knowledge of the relevant facts.

ITEM NUMBER	DESCRIPTION	VALUE AT DATE OF DEATH
1.		
	PART 1 TOTAL	\$
	PART 2 TOTAL (From reverse side.)	\$
	TOTAL (Also enter on Line 1, Recapitulation)	\$

(If more space is needed, use additional sheets of paper of the same size)

SCHEDULE A, PART 2
REAL ESTATE
OUTSIDE PENNSYLVANIA

Use Schedule A, Part 2, **ONLY** for proportionate method of tax computation.

FILE NUMBER

Part 2 must include all real property owned by the decedent individually or as a tenant in common with another party(ies), having its situs outside Pennsylvania. Property jointly-owned with right of survivorship should be disclosed on Schedule F. All real estate must be reported at fair market value, which is defined as the price at which property would be exchanged between a willing buyer and a willing seller, neither being compelled to buy or sell and both having reasonable knowledge of the relevant facts.

ITEM NUMBER	DESCRIPTION	VALUE AT DATE OF DEATH
1.		
PART 2 TOTAL (Enter on Line 2, Part 1.)		\$

(If more space is needed, use additional sheets of paper of the same size)